

**468.127 Payment.**

1. The costs of the repair or improvements provided for in [section 468.126](#) shall be paid for out of the funds of the levee or drainage district. If the funds on hand are not sufficient to pay such expenses, the board within two years shall levy an assessment sufficient to pay the outstanding indebtedness and leave the balance which the board determines is desirable as a sinking fund to pay maintenance and repair expenses. Any assessment made under [this section](#) on any tract, parcel or lot within the district which is computed at less than five dollars shall be fixed at the sum of five dollars.

2. If the board deems that the costs of the repairs or improvements will create assessments against the lands in the district greater than should be borne in one year, the board may levy the assessment at one time and provide for the payment of the costs and assessments in the manner provided in [sections 468.57 through 468.61](#); provided that assessments may be collected in not more than twenty installments as the board may determine.

[S13, §1989-a21; C24, 27, 31, 35, 39, §7557; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §455.136]

[89 Acts, ch 126, §2](#)

[CS89, §468.127](#)

[94 Acts, ch 1051, §9](#); [98 Acts, ch 1048, §1](#); [2019 Acts, ch 59, §157](#)